

Gender responsive budgeting in India: Trends and Analysis

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ABSTRACT

Gender based violence is quite common in almost all the developing countries. Religion, customs, age-old prejudices, etc. have put Indian women in a subservient and exploitable position in many domains of life. Low rates of participation in education, lack of economic independence, value biases operating against them, etc., have resulted in the women being dependent on men folk and other institutions of authority like the family, neighbourhood and the society.

The Budget is an important tool in the hands of state for affirmative action for improvement of gender relations through reduction of gender gap in the development process. It can help to reduce economic inequalities, between men and women as well as between the rich and the poor. Budget impacts women's lives in several ways. It directly promotes women's development through allocation of budgetary funds for women's programmes and reduces opportunities for empowerment of women through budgetary cuts. Gender budget doesn't mean a separate budget for women rather gender budget is an attempt to assess government priorities as they are reflected through the budget and examine how they impact women and men and within that, certain groups of women and men. Gender Budget doesn't look at whether or not the same is spent on men and women but rather at what the impact of the spending is on men and women and whether or not budgets respond to the needs of both women and men adequately. Thus, Government of India has undertaken Gender budgeting initiatives contribute to 'gender mainstreaming' by focusing on the gender dimensions of government budgets.

Through Preliminary survey of studies it has been found that there is enough scope and opportunity to present a critical analysis of the trends and characteristics of gender budgeting by Government of India with some empirical evidences. Hence the papers further aims to evaluate the composition of the total outlay for women in the State Budget in terms of the priorities across different sectors relating to different needs of women; and to suggest recommendations for budgetary policies that can be adopted by the State for addressing the different needs of women. For the purpose of the study at hand the researcher has relied on secondary data sources with this background; the paper also underlines the implications for future research and practice.

Keywords: Gender Based Violence, Women Empowerment, Gender Budget and Government Programmes.

Introduction

In the history of mankind, it is revealed that the women is and has been the foundation stone of a family in particular and society in general. Both man and women are born equal and play a significant role in the development and creation of their families and society in general. (Roy, 2007). The goals of human development are closely linked with development and empowerment of women, who, as an independent group constitute about 496 million (2001 Census) representing 48% of the total population of India. They not only constitute valuable human resources of the country but their development in the socio economic arena sets pace for sustainable growth of the economy. However, even after 60 years of Independence, a significant number of women face disparities in access and control over resources. These disparities get reflected in important social development indicators such as health, nutrition, literacy, educational attainments, skill levels, occupational status etc. In addition, there are a number of gender specific barriers that prevent women from gaining access to their rightful share in the flow of public goods and services. Unless these gender requirements and their felt needs are incorporated and mainstreamed in the planning and development process of the country, it is likely that the benefits of economic growth are likely to completely bypass a significant section of the country's population which does not augur well for the future growth of the economy.

Budget impacts women's lives in several ways. It directly promotes women development through allocation of budgetary funds for women's programs and reduces opportunities for empowerment of women through budgetary cuts. National development budgets reflect governments' social and economic priorities and level of political will to address development challenges such as poverty, inequalities between women and men, and social exclusion

Gender Budget: Concepts

Gender Budgeting refers to a method of looking at the budget formulation process, budgetary policies and budget outlays from the gender lens. Gender Budget, with regard to the Government at any level, does not refer to a separate budget for women; rather it is an analytical tool which scrutinizes the government budget to reveal its gender-differentiated impact and advocate for greater priorities for programmes and schemes to address the gender-based disadvantages faced by women.

The term gender budget refers to a variety of processes and tools aimed at facilitating an assessment of the gendered impacts of Government budget. In the evolution of these exercises, the focus has been on auditing govt. budget for their impact on women's and girls'. It is important to note that women's budget or

gender sensitive budgets are not separate budgets for women or for men. Gender budget initiatives analyse how govt. raise and spend public money, with the aim of securing gender equality in the distribution of the impacts of Govt. budget both in their benefits and in their burdens.

Gender budget are not an attempt to assess govt. priorities as they are reflected through the budget and examine how they impact women and men and within that, certain groups of women and men. They not look at whether or not the same is spent on men and women and whether or not budget responds to the needs of both women and men adequately. Women's budgets, gender budgets and Gender-sensitive budgets are all terms that are used to describe initiatives that have used gender as lens from which to analyse budgets as national, regional and civic levels. Gender Budgeting is understood as a dissection of the Government budget to establish its gender-differential impacts and to translate gender commitments into budgetary commitments. Thus Gender Budgeting: -

- Looks at Government budget from a gender perspective to assess how it addresses the needs of women in all sectors
- It does not seek to create a separate budget but to provide affirmative action to address the specific needs of women
- Gender responsive budgeting initiatives provide a way for assessing the impact of government revenue and expenditure on women.

Gender Equality and Budgets

The rationale for Gender Responsive Budget (GRB) initiatives is that they help bridge persistent inequalities between women and men and facilitate development by integrating gender issues into macroeconomic policy and budgets. The importance of Gender Budget is that they help to improve women's economic equality, improving effectiveness, efficiency, accountability and transparency of govt. budgets. Gender budget also try to reveal discrepancies between what a govt. says it is doing and actual impact of govt. policies. In general, GRB initiatives have not been successfully applied to mainstream budgets, which comprise over 90% of government expenditure. Instead, they have tended to concentrate on allocations targeting women and girls, which comprise a very small proportion of national budgets. The goal of GRB initiatives is to promote equality between women and men by influencing the budgeting process. Collectively, GRB initiatives seek to raise awareness of the effects that budgets have on women and men, hold governments accountable for their commitments to gender equality, and achieve GRB. It incorporates a gender equality perspective into the budgeting process and the policies that underpin it in order to promote equality between women and men. GRB does not involve creating separate budgets for women and girls, or simply

increasing specific budget allocations directed to these groups. Instead, it involves collecting budget revenues and Allocating expenditures that address persistent inequalities between women/girls and men/boys. Gender budgeting initiatives contribute to 'gender mainstreaming' by focusing on the gender dimensions of government budgets, both the revenue and the expenditure side. Gender Budgeting lends itself to strengthening administrative processes and actions to achieve the targets for improvement in the position of women.

It not only entails a look at allocation of resources for women but goes beyond to cover tracking the utilization of allocated resources, impact analysis and beneficiary incidence analysis of public expenditure and policy from a gender perspective. Hence gender budgeting is not an accounting exercise as commonly perceived and understood. It encompasses incorporating a gender perspective and sensitiveness at all levels and stages of the developmental planning, programs, schemes, processes and implementation. An important outcome of the application of Gender budgeting is that it paves the way for gender mainstreaming in the developmental process and in understanding how the needs of women can be addressed in not only "traditional" areas like agriculture, health, education but also in so called 'gender neutral' sectors like Power, Defence, Chemicals, Bio technology, Commerce, Information Technology, etc. where, in the first instance, the gender implications do not seem apparent. Mainstreamed in these sectors, public expenditure will always be skewed disadvantageously towards women. Hence the imperative need for gender mainstreaming as natural outcome of gender budgeting.

Gender Budget Initiatives around the World

Globally gender responsive budgeting (GRB) has come to light as an important tool in the on-going struggle to make budgets and policies more gender responsive. From just one country in the mid-1980s¹ to over 90 countries now, the last two decades have witnessed an overwhelming endorsement of GRB as a valuable tool for engendering bud gets and policies all over the world. Gender budgeting is gaining increasing acceptance as a tool for engendering Macro- economic policy-making. The Fourth World Conference of Women held in Beijing in September 1995 and the Platform for Action that it adopted called for a gender perspective in all macroeconomic policies and their budgetary dimensions. The Outcome Document of the UN General Assembly Special Session on Women held in June 2000, also called upon all the Nations to mainstream a gender perspective into key macroeconomic and social development policies and national development programmes. Emphasis on gender budgeting was also placed by the Sixth Conference of Commonwealth Ministers of Women's Affairs held in New Delhi in April 2000. Australia was the first country to develop a gender-sensitive budget,

with the Federal government publishing in 1984 the first comprehensive audit of a government budget for its impact on women and girls. Women's budget exercises were also undertaken by each of the Australian State and Territory governments at various times during the 1980s and 1990s. South Africa followed and initiated formation of gender sensitive budget in 1995, through a participatory process of involving parliamentarians and NGOs. The Commonwealth initiative to integrate gender into national budgetary processes was started in 1997 in four countries other than South Africa such as Fiji, St Kitts and Nevis, Barbados and Sri Lanka. Several other nations have also taken steps to engender their national budget (Canada, UK, Mozambique, Namibia, Tanzania and Uganda). Gender budget initiatives are currently being attempted in 35 countries following diverse trajectories in terms of the Process and partners involved in undertaking the activity.

Methodology

This study has been conducted keeping the following objectives:

- (i) To assess the priorities for women in the outlays made in union Budget;
- (ii) To evaluate the composition of the total outlay for women in the State Budget in terms of the priorities across different sectors relating to different needs of women; and
- (iii) To suggest recommendations for budgetary policies that can be adopted by the State for Addressing the different needs of women

The basic information and data has been collected from secondary basis from the sources of five year plans, Ministry of Women and Child development and National Commission for women to analyse the gender budget trends in India.

Implications of the Planning process on Gender Budget

The planning Commission of India has always focused on women's issues as per the perceptions of their members on women's status within the economy. The First Five Year Plan (1951-1956) set up Central Social Welfare Board in 1953 to promote welfare work through voluntary organisations, charitable trusts and philanthropic agencies. The Second Five Year Plan (1956- 1960) supported development of Mahila Mandals for grass roots work among women. The Third, Fourth and Interim Plans (1961-74) made provision for women's education, pre-natal and child health services, supplementary feeding for children, nursing and expectant mothers. The Fifth Plan (1974-1978) marked a major shift in the approach towards women, from welfare to development.

The discourse in India on analysing public expenditure from the gender perspective is usually traced back to the Report of the Committee on the Status

of Women (titled “Towards Equality”) brought out by the Government of India in 1974. This Report pointed out that the development trajectory of the country had adversely affected a large section of women and created new imbalances and disparities. The consciousness generated by this Report led to changes in policies towards development of women in the Fifth Five Year Plan. The Sixth Plan (1980-85) accepted women’s development as a separate economic agenda. The Multidisciplinary approach with three- pronged thrust on health, education and Employment.

The Seventh Plan introduced the concept of monitoring of 27 beneficiary oriented schemes for women by DWCD. The exercise continues and the number of schemes covered is being expanded. Specific focus on gender based resource allocation is seen from the Eighth Plan onwards. The Eighth Plan (1992-97) highlighted for the first time a gender perspective and the need to ensure a definite flow of funds from the general developmental sectors to women. The Plan document made an express Statement that “the benefits to development from different sectors should not be pass women and special programmes on women should be complement to the general development programmes. The latter, in turn, should reflect greater gender sensitivity”. The Ninth Plan (1997-2002) adopted ‘Women Component Plan’ as one of the major strategies and directed both the Central and State Governments to ensure “not less than 30% of the funds/benefits are earmarked in all the women’s related sectors. Special vigil was advocated on the flow of the earmarked funds/benefits through an effective mechanism to ensure that the proposed strategy brings forth a holistic approach towards empowering Women. Related impacts include translating gender commitments into budgetary commitments. It categorically states “the Tenth plan will continue the process of dissecting the Government budget to establish its gender –differential impact and to translate gender commitments into budgetary commitments”.

The Tenth Five Year Plan (2002-07) again reviewed the strategies adopted in the previous plans. It also set up two working groups on the economic and social empowerment of women, which in turn have suggested various Recommendations, including:

The plan recognized the role of the market and the expectations of women. So it suggests adopting an approach that fulfils people’s entitlement.

Again it was revealed that social sector spending was on a declining trend. So it recommended stepping up investment substantially in the social sector, such as in health and education.

Finally, it also recommended that the grassroots leadership should be harnessed properly to reach out to the maximum number of people.

The Eleventh Plan clearly states ‘gender equity requires adequate provisions

to be made in policies and schemes across Ministries and Departments. It also entails strict adherence to gender budgeting across the board'. The projected Gross Budgetary Support for WCD for the Twelfth Five-Year Plan is Rs 1,17,707 crore, out of which the Integrated Child Development Scheme (ICDS) accounts for Rs 1,08,503 crore. In effect thus, the total funds available for the period 2012-17 for implementation of all other schemes/interventions (minus ICDS) related to women's empowerment and child development, including schemes such as National Nutrition Mission is Rs 9,204 crore. If one were to compare this with the Eleventh Plan, the figure has seen a steep decline. The projected Gender Based Schemes (GBS) for the Women and Child Development sector for the Twelfth Five-Year Plan period has registered a 25% drop from the Eleventh Five-Year Plan. It is also important to note that this smaller pot of money is meant for funding a larger number of schemes – both new and old. Interestingly, none of the schemes from the previous years have been discontinued this year.

Another aspect that merits attention is the magnitude of the projected Gross Budgetary Support for schemes pertaining to women's development (within MWCD) vis-à-vis other sectors such as health, education, transport and energy, urban development, rural development and Panchayati Raj and scientific departments. The share of women's development (excluding child development, in MWCD) in the total Gender Budgetary Support is a meagre 0.2% as opposed to 18.8% for rural development and Panchayati Raj and 12.5% for the transport and energy sectors.

Gender Responsive Budget: Initiatives by the Government

The importance of Gender Budgeting has been stressed time and again in different forums. To provide further impetus to this objective, the Finance Minister in 2004-05 had mandated the setting up of Gender Budgeting Cells in all Ministries/Departments and highlighted the perceived need for budget data to be presented in a manner that brought out the gender sensitiveness of the budgetary allocations. This was followed by a more emphatic commitment in the Budget speech of 2005-06, wherein the Gender budgetary allocations were reflected in a two-way classified Gender Budgeting Statement in the Union Budget—The first Statement indicated those Ministries/Departments which identified allocation of 100% for Schemes/Programmes flowing to women and second Statement reflecting allocation of 30% and above but below 100% for Schemes/Programmes for women. In the year 2005-06, Gender Budget Allocation for 9 Ministries/Departments and 10 demand for grants was estimated at about 4.77% of the total Public Sector outlay. The 2006-07 Budget revealed an estimated allocation of 3.8% for women from 18 Ministries/Departments and 33 Demand for grants. The reason why there was an apparent fall in the Gender budget allocation between 2005-06 and 2006-07 was

on account of a more accurate reflection of the actual amounts flowing to women through Programmes and Schemes. During the year 2007-08, an estimated 4.6% of the Public Sector outlay was identified as Gender Budget from 27 Ministries/ Departments and 33 Demand for grants. The Ministry of Finance in consultation with the Ministry of Women and Child Development has issued a Gender Budget Charter on March, 2007

The Ministry of Women and Child Development (MWCD) as the nodal agency for Gender Budgeting has been undertaking several initiatives for empowerment of women. In this context the Ministry has honed Gender Budgeting as a tool for achieving the goals and targets enshrined for women in our Constitution and Plans and Policies. In 2004-05 the Ministry adopted “Budgeting for Gender Equity” as a Mission Statement. A Strategic Framework of Activities to implement this mission was also framed and disseminated across all Departments of Government of India.

The main essence of the Mission Statement to reinforce that

- (1) Gender Budgeting is a process that entails maintaining a gender perspective at various stages planning, policy, programs and schemes, assessment of needs of the target groups, allocation of resources, implementation, impact assessment, outcome assessment, and reprioritization of policy/program objectives and allocations bringing about gender mainstreaming into the development process:
- (2) Gender Budgeting translates stated gender commitments into budgetary commitments
- (3) Thus gender sensitive budgets are a culmination of the gender budgeting process.

Tools of Gender Budgeting

The tools of Gender budgeting that have been disseminated by the MWCD in Workshops/ Orientations, are indicated below:

(a) Guidelines for Gender Sensitive Review of Public Expenditure and Policy

Specific guidelines have been formulated by the Ministry of Women and Child Development in the form of Checklists I and II. Checklist I is for programmes that are beneficiary oriented and consciously target women. Checklist II covers mainstream sectors. These guidelines help in reviewing Public expenditure and policy from a gender perspective to enable identification of constraints in outreach of programmes and policies to cover women and to enable suitable corrective action.

(b) Gender Based Profile of Public Expenditure:

Preparation of the Gender Based facilitates review of all schemes and public expenditure from a gender perspective and isolating the gender component by way of expenditure and physical targets. The profile would give a clear situational analysis of constraints like non-availability of Gender disaggregated data; need to determine reasons for non-adherence to targeted expenditure on women etc. Trend of the gender component, allocation and expenditure, is indicative of extent to which budgeting is gender responsive.

(c) Beneficiary Needs Assessment

Establishing requirements from the point of view of women and reviewing effectiveness of public expenditure accordingly.

(d) Impact Analysis through monitoring, evaluation and field level surveys

This would include establishing actual impact of public expenditure and policies from gender perspective, through monitoring, evaluation and field level surveys. The results of impact analysis of programmes from a gender perspective help to identify barriers in access to public services/expenditure by women, enable gender sensitive review of policy and programme design, change in quantum of allocation and implementation guidelines etc.

(e) Participative Budgeting

Involvement of women in decision-making is seen as a key to success of all gender budgeting initiatives. Women have to be treated as equal partners in decision-making and implementation rather than as beneficiaries. Thus Gender Budgeting advocates capacity-building of elected women representatives, women self-help-groups etc. and their active involvement in decision making and budgeting at the field level.

(f) Spatial Mapping- Macro level planning for micro level needs:

Women's empowerment is a holistic concept which entails adequate resource allocation in all areas including health, education, water sanitation and nutrition, sustained employment, access to credit and asset ownership, skills, research and design technology and political participation. Further, regional imbalances have to be corrected. For this, it is necessary to focus on specific needs of women residing in villages and towns. Spatial mapping of social infrastructure and access to employment opportunities for women would clearly highlight resources available, overall gaps, resource allocation required based on size of population and yardsticks for availability of facilities etc. so that universalization of basic socio-economic infrastructure is achieved progressively, and allocations and

interventions are more focused. These spatial maps would then form the basis for concomitant regional plans and projections on funds for gender requirements, with maximum local participation. This would also enable taking into account regional imbalances within States and districts.

The importance of Gender Budgeting (GB) has been emphasized in the Indian Budgets. The Finance Minister, Government of India in his budget speech of 2004-05 perceived the need for budget data to be presented in a manner that brought out the gender sensitiveness of the budgetary allocations and had mandated the setting up of Gender Budgeting Cells (GBC) in all Ministries/Departments for this purpose. In the Budget Speech of 2007-08 it was recognized that there is growing awareness of gender sensitivities of budgetary allocations. A Gender Budget Charter delineating the responsibilities of GBCs has also been circulated by the Ministry of Finance. The Ministry has been continuously and actively pursuing with Ministries for setting up of Gender Budgeting (GB) cell. So far, 52 Ministries/ Departments have set up these cells. The Box 15 indicates the list of Ministries and Departments that have set up Gender Budgeting cells. These cells serve as focal points for coordinating Gender Budgeting initiatives both intra and inter-ministerial. The role envisaged for these cells includes:

- Act as a nodal agency for all gender responsive budgeting initiatives.
- Pilot action on gender sensitive review of public expenditure and policies (Expenditure/Revenue/Policies/Legislation etc.) as per Checklist I and II
- Guide and undertake collection of gender disaggregated data- for target group of beneficiaries covered under expenditure, revenue raising/ policy/ legislation.
- Guide Gender Budgeting initiatives within Departments as well as in field units responsible for implementing government programmes.
- Conduct gender based impact analysis, beneficiary needs assessment and beneficiary incidence analysis to-
 - Establish effectiveness of public expenditure
 - Identify scope for re-prioritization of public expenditure
 - Improve implementation etc.
 - Collate and promote best practices on participative budgeting for and implementation of schemes

Initiatives From Outside The Govt. Ministries

The National commission for women (NCW), whose mandate is to protect and promote the interest of women has taken various initiatives to bring gender

budgeting to the front line in India. The commission held a national consultation in 2003 on “The Budget: A Gender and Poverty Sensitive Perspective”. This was followed up by meetings with members from various states’ commission for Women and advocacy with the Ministry of Finance.

The NCW sent a memorandum to the Finance Minister listing various demands for the 2004-2005 union budget, the demands focused on the areas such as Women’s health, basic village infrastructure, rural environment, women’s economic empowerment and families of difficulties and unreached section of our society. The NCW also sponsored a report on “ The Budget: A Gender and Poverty Sensitive Perspective.”

Gender Responsive Budgeting in India: Yearly Analysis

The researcher has examined the four financial central budget of GOI and find out the budgetary provisions for women of 2009-2010, 2010-2011, 2011-2012 and 2012-2013 respectively. Women’s status and Women bargaining power in the economy have a major bearing in the budgetary policy.

Yearly analysis of budget from the point of view of women is necessary to enhance women’s economic interest and socio-political standing in the nature, characteristics and content of women’s share in the development process economy.

Analysis of budget from gender perspective gives a clear idea about what are the nature, characteristics and content of women’s share in the development process.

Table 1. Budget analysis of Previous four financial Years

Sl. no.	Programmes	2009-2010	2010-2011	2011-2012	2012-2013	Remarks
1	Hostels for Working Women	10.00	13.85	3.88	8.98	In Some financial year the allocation has increased and some cases decreased
2	Support to Training and Employment Programme	15.00	24.09	9.00	17.50	In Some financial year the allocation has increased and some cases decreased
3	Central Social Welfare Board	74.65	59.39	62.58	56.85	In Some financial year the allocation has increased and sometime decreased

4	Rashtriya Mahila Kosh	16.00	-----	90.00	90.00	Increased at a higher rate and then stagnant
5	Swayamsidha phase -I &II	0.05	-----	0.38	-----	Sometime decreased and in some financial year no money is being allocated
6	Swadhar	15.00	34.21	26.50	90.00	Sometime decreased and in some year it increased
7	Relief to and Rehabilitation of Rape Victims	0.01	0.16	31.50	19.00	Sometime decreased and in some year it increased
8	National Commission for Women	9.30	7.45	11.40	14.03	The allocated funds have constantly Increasing in last two financial year
9	Conditional Cash Transfer for girl child with Insurance cover	5.00	1.83	5.00	5.00	The allocated funds have increased and then stagnant in
10	Comprehensive scheme for combating trafficking	5.00	8.68	9.00	10.80	Constantly increasing
11	Priyadarshini	1.22	5.90	15.10	15.00	Increased and then stagnant
12	Indira Gandhi Matritva Sahyog Yojana	1.00		36.00	5.80	Increased at a higher rate and then decreased
13	National Mission for Empowerment of Women	1.00		13.00	22.50	Increasing constantly
14	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG) - SABLA	----	0.22	7.20	7.20	Increased and then stagnant

15	Gender Budgeting and Gender Disaggregated Data		0.36	0.90	0.90	Increased and then stagnant
16	Women's Helpline				2.00	This is a newly initiated program
17	Development of distance learning programme on the rights of women				0.10	This is a newly initiated program
18	Implementation of Protection of Women from Domestic Violence Act				20.00	This is a newly initiated program
19	Awareness Generation Programme		3.49	1.80	9.00	The trend shows that some year the allocation of funds decreased and sometimes it increased at a high rate
20	Short Stay Homes (SSH)		24.45	33.30	----	In 2012 no funds is being released for this particular program
21	Girl Child Specific District Plan of Action				1.00	This is a newly initiated program

(Source: Ministry of Women and Child Development)

Discussion: Findings and Analysis

Budgets garner resources through the taxation policies and allocate resources to different sections of the economy. From the above tables it can be analysed that under the Ministry of Women and Child development every year some amount of funds is being allocated under different programmes that are designed for the holistic development of women in our country and the trend shows that sometime is increasing constantly, sometimes decreases and in sometime it is stagnant.

However, a good proportionate of women and girl children of our country are under nourished, neglected and exploited by various forms across the societies within the country. So, question arises, where the fault are taking place that the allocated fund are not being utilised properly? It is indicating the lack of governance- central, state or even local level and the failure of bureaucracy as well as mutualisation of funds and corruptions are also exist there which needs to be taken care otherwise the initiatives of GRB will leads to fail to achieve the desired result. It can help to reduce economic inequalities, between men and women as well as between the rich and the poor (NCAS, 2003). Hence, the budgetary policies need to keep into considerations the gender dynamics operating in the economy and in the civil society.

Budget needs to highlight participatory approaches to pro-poor budgeting, bottom up budget, child budget, SC budget, ST budget, green budgeting, local and global implications of pro-poor and pro-women budgeting, alternative macro scenarios emerging out of alternative budgets and inter-linkages between gender-sensitive budgeting and women's empowerment .It is necessary to provide training and capacity building by organizing workshops for decision-makers in the government structures, gram sabhas, parliamentarians and audio-visual media (Patel, 2003).. Gender Commitments must be translated into Budgetary Commitment. By using Right to Information (2005), transparency accountability for revenue generation and public expenditure can be ensured. For Reprioritisation in public spending there is a need to prepare 'bottom up budgets' and lobby for its realisation in collabouration with the elected representatives.

In a nutshell it can be stated that at one hand Gender Sensitive Budgeting has been well acknowledged phenomena across the policy paradigm in India. However the approach continues to be piece-meal and highly tentative subject to populist measures rather than substantial gender sensitive concerns.

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